

Exhibit 2

Elliott Capital Advisors, L.P.
40 West 57th Street
New York, NY 10019
United States of America



Norbert Dentressangle
192 avenue Thiers
69006 Lyon
France

For the attention of Mr. Hervé
Montjolin, président du
directoire

New-York, May 18, 2015

Certified letter with acknowledgment of receipt requested

RE: Disclosure of crossing of threshold

Dear Sir:

Pursuant to Section 9 of the by-laws of Norbert Dentressangle, we hereby inform you that, based on the number of shares disclosed by the company, i.e. 9,836,241. The Liverpool Limited Partnership, Elliott International, L.P. and Elliott Associates L.P., acting in concert, have crossed, on May 14, 2015, the threshold of 2% of the share capital of Norbert Dentressangle under the form (i) of shares held and (ii) *contracts for difference* (CFD) (assimilation pursuant to 4° bis of article L. 233-9 of the French *Code de commerce*) and that the underlying Norbert Dentressangle shares which are subject to these CFD amount to 234,635, as follows:

	Number of shares held	Number of CFDs held	Number of owned or underlying shares	% of share capital (based on 9,836,241 shares)
The Liverpool Limited Partnership et Elliott International, L.P.	100	-	100	
Elliott International, L.P. et Elliott Associates, L.P.	-	234,635	234,635	
Total			234,735	2.38%

Sincerely yours,
Elliott Capital Advisors, L.P.


By: Elliot Greenberg
Its: Vice President